The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

Enough with the tax burden on the individual cell phone user. I urge you to support the "Fair Share Plan" as a solution to current concerns with the Universal Service Fund (USF). The Fair Share Plan will keep the USF fair, ensuring that consumers like me do not pay the same rate into the USF as big businesses, regardless of how little I may use long distance. Please consider the impact of additional taxes on retired citizens and the middle and lower classes in America.

 $\hbox{Sincerely, Sharon Canfield slcc@localnet.com} \ \, \hbox{Richford, NY}$

cc: Marlene Dortch, Secretary

Sincerely,

Sharon Canfield 79 Michigan Hill Road Richford, New York 13835-1111